

Mobile Home License Tag Enforcement Report to the PTA Task Force May 22, 2002

Mobile Home Data – Department of Highway Safety and Motor Vehicles

1999 Data: At the request of the Task Force, data on the number, location, and status of mobile homes in Florida was presented at the Task Force's February 6, 2002 meeting. The data was obtained from the Department of Highway Safety and Motor Vehicles (DHSMV) for 1999 and contained records for all mobile homes with active titles. Mobile homes are required to be titled when they are first sold in this state, whether or not they are to be licensed or taxed as real property. Titles remain active until the state is notified that the home has been destroyed or removed from the state.

The data is summarized in Table 1. Statewide, there were a total of 833,892 mobile homes with active titles in the state in 1999. Of these, 296,115 were registered as real property and 537,777 were required to have a license tag. Of those required to have a license, 446,565 had a current decal and 91,212 did not. Mobile homes were allocated to counties based on the county of residence on the DHSMV file. Approximately 70,000 homes on the file did not have a county of residence listed. These were allocated to counties based on the county in which the title was issued. License tag delinquency rates varied widely by county, from a low of 2% to a high of 61%.

Table 2 provides additional detail from the DHSMV database on the age of the mobile homes and the length of delinquency. Approximately 30% of all mobile homes with active titles in 1999 were manufactured in each of the last three decades, with about 10% being manufactured before 1970. This is roughly true of both mobile homes registered as real property and those required to be licensed.

Of the 91,212 mobile homes with delinquent tags, only 3,849 or 4.2% have been delinquent more than 5 years. Those delinquent more than 5 years represent only .7% of the total number of mobile homes required to be licensed.

2001 Data: It was hoped to have 2001 data from DHSMV available for the Task Force's May 22, 2002 meeting. However, work is still being done to analyze the data. The new data contains a variable for the expiration date of the tag rather than the "decal year" available from the 1999 data. With this more accurate expiration data, preliminary runs show somewhat higher county delinquency rates, with a statewide average of approximately 30% rather than the 17% indicated from the 1999 data runs. This difference appears fairly evenly distributed across counties, so that counties with low delinquency rates in 1999 remained low and those with high delinquency rates remained high. This data should be available before the next Task Force meeting.

Informal Survey

Based on the data presented at the February 6th meeting, the Task Force requested additional information on possible reasons for the wide disparity in license tag

delinquency rates among counties. An informal survey was conducted which included the eight counties which in 1999 had license tag delinquency rates of 7% or lower and four other counties with higher delinquency rates. Based on this survey, there was a marked difference between the eight counties with low delinquency rates and other counties. Six of the eight low-delinquency counties had distinct programs aimed at identifying delinquent owners and the remaining two counties had on-going programs to register mobile homes and identify delinquencies.

Of the six counties with specific programs, two, Charlotte and Indian River, were operated by the property appraiser's office. Both counties had active programs to inspect all parks in November through January to identify new appurtenances for the TPP tax roll. As part of this inspection, mobile homes with delinquent tags were also identified. Such homes were notified that, unless tags were renewed or purchased, the mobile home would be assessed as tangible personal property and placed on the property tax roll. In Indian River County, for example, owners are given until March to purchase a tag. If they do not, the mobile home is placed on the TPP tax roll. The property appraiser's office indicated that there are currently about 100 homes taxed as TPP.

In the other four low-delinquency counties with specific programs, Highlands, Lee, Manatee and St. Lucie, the program was located in the tax collector's office. All have active programs for inspecting mobile home parks on a regular basis (1 or 2 years) and use various combinations of active renewal efforts, issuance of notices of violation, and tracking the Department of Highway Safety and Motor Vehicles list of delinquent homes. St. Lucie County, for example, has a three part program of 1) having representatives available in each park in November and December to renew tags, 2) inspecting parks in January and February and issuing citations for delinquent tags, and 3) using the Highway Safety list to send reminder notices. Manatee County dedicates 4 inspectors for 2 months to inspect all parks, provides 14 days notice to all delinquent homes, and if the tag is not renewed, issues citations.

While the remaining two counties with low delinquency rates, Pinellas and Sarasota, did not identify specific programs aimed at registering mobile homes, the tax collector's offices in both counties made efforts to help mobile home owners renew tags and inspected parks for delinquencies. In Pinellas County, for example, periodic inspections of parks were made and, for one week in December, 3 deputies were present for a morning or afternoon in all major parks in the county to allow owners to renew tags.

As noted above, there was a marked difference in between the low delinquency counties and other counties. In conversations with tax collector and property appraiser offices in the four other counties that were part of the informal survey no specific programs were identified to identify delinquent tags. In some of these counties, and apparently many others, a major problem is that it is time consuming and difficult to find and identify delinquent mobile homes. All the low delinquency counties stated that a high percentage of their homes were in parks and not on scattered single lots. The higher delinquency counties, and most of the low delinquency counties, indicated that it was not cost effective to spend a lot of time tracking mobile homes. This was true for both the money

coming from the license tags and for the revenue from TPP appurtenances tracked by property appraisers for the TPP tax roll. There was also considerable disagreement among the tax collector and property appraiser offices on who was responsible for tracking delinquent license tags.

Based on the results of the informal survey, it appears that with the right program and the sufficient funding, much can be done to reduce mobile home tag delinquencies. It also helps to have most mobile homes in a county located in parks. A number of suggestions for improvements were made. The Department of Highway Safety and Motor Vehicles has recently implemented two new improvements. Beginning in the fall, mobile home stickers will be much bigger and color-coded to assist in identifying delinquent tags. Also, the Department has developed new software to provide better lists of delinquent tags to counties. These lists are currently based on the address of the homeowner which is not necessarily the address of the mobile home. An improvement mentioned both by the Department and a county would be to capture the address of the mobile home itself on data provided to the Department.

Most often mentioned was the need for additional funding or a revenue source to pay for inspections. Many respondents felt that it currently was not cost effective to track mobile home delinquencies. The lack of clearly delineated responsibility for identifying delinquent tags was evident from many conversations with respondents, suggesting a need for statutory changes to clearly assign responsibility. Two counties mentioned a problem caused by the new system of printing decals directly off the computer. This made it more difficult to set up remote stations in mobile home parks to renew decals. Some respondents also suggested increased penalties for failure to renew tags.

License Tag Revenues

Attachment 1 republishes three pages from the Local Government Financial Handbook published by the Florida Legislative Committee on Intergovernmental Relations on mobile home license taxes. These taxes range from \$20 to \$80 dollars depending on length and width and are due on each width of double and triple wide homes. After a deduction of \$1.50 from each tag for Department of Highway Safety and Motor Vehicle administrative costs, 50% of the remaining revenue is distributed to district school boards and 50% to either the county, if the home is in the unincorporated area, or to the municipality in which the home is located. Table 3 shows local government distributions in FY 2000-01.

Statutes and Rules

The last section of this report contains relevant statutes and rules. Sections 193.075, F.S. and 320.015, F.S., delineate when a mobile home should be taxed as real property and when it is required to have a license tag. (attachments 2 and 3) Section 320.58, F.S., provides authority to the Department of Highway Safety and Motor Vehicles to appoint license inspectors and empowers the inspectors to issue uniform traffic citations. The Department is empowered to delegate the power to issue citations to agents, specifically listing personnel of district school boards and county tax collector offices. (attachment 4) The Department of Revenue's rule 12D-6.002, F.A.C., implements, among others, the

provisions of s. 193.075, F.S. The paragraph (2)c. of the rule states that any mobile home without a current license sticker shall be presumed to be tangible personal property and placed on the tangible personal property tax roll. (attachment 5)

ATTACHMENT 1 <http://fcn.state.fl.us/lcir/reports/lqfih00.pdf>

ATTACHMENT 2

http://taxlaw.state.fl.us/pta_out_statutes.asp?r=193.075&file=pta_s02.ask

ATTACHMENT 3

http://taxlaw.state.fl.us/pta_out_statutes.asp?r=320.015&file=pta_s02.ask

ATTACHMENT 4

http://taxlaw.state.fl.us/pta_out_statutes.asp?r=320.58&file=pta_s02.ask

ATTACHMENT 5

http://taxlaw.state.fl.us/pta_out_fc.asp?r=12D%2D6%2E002+Assessment+of+Mobile+Homes%2E